

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16206100800000</div> <div>City Administrator</div> <div>124 W. Court Avenue</div> <div>Winterset, IA 50273</div>			
CITY OF <div>WINTERSET</div> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,277,669		2,277,669	2,250,937
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		2,277,669		2,277,669	2,250,937
Delinquent property taxes		0		0	0
TIF revenues		1,016,949		1,016,949	1,049,543
Other city taxes		356,578	0	356,578	392,065
Licenses and permits		38,087	0	38,087	38,225
Use of money and property		9,788	9,538	19,326	11,460
Intergovernmental		926,523	0	926,523	868,526
Charges for fees and service		246,376	9,042,460	9,288,836	8,538,000
Special assessments		90,567	0	90,567	130,000
Miscellaneous		102,115	655	102,770	1,450,970
Other financing sources		4,511,849	5,145,104	9,656,953	6,781,495
Total revenues and other sources		9,576,501	14,197,757	23,774,258	21,511,221
Expenditures and Other Financing Uses					
Public safety		937,455	0	937,455	951,138
Public works		670,640	0	670,640	676,853
Health and social services		4,500	0	4,500	7,400
Culture and recreation		1,100,932	0	1,100,932	1,161,914
Community and economic development		298,788	0	298,788	407,454
General government		461,992	0	461,992	473,136
Debt service		3,787,139	0	3,787,139	3,787,854
Capital projects		316,173	0	316,173	351,272
Total governmental activities expenditures		7,577,619	0	7,577,619	7,817,021
Business type activities		0	9,232,285	9,232,285	11,265,722
Total ALL expenditures		7,577,619	9,232,285	16,809,904	19,082,743
Other financing uses, including transfers out		1,175,262	198,707	1,373,969	1,406,390
Total ALL expenditures/And other financing uses		8,752,881	9,430,992	18,183,873	20,489,133
Excess revenues and other sources over (Under) Expenditures/And other financing uses		823,620	4,766,765	5,590,385	1,022,088
Beginning fund balance July 1, 2013		3,059,338	4,258,107	7,317,445	7,317,445
Ending fund balance June 30, 2014		3,882,958	9,024,872	12,907,830	8,339,533
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 11,810,000	Other long-term debt		\$ 250,000
Revenue debt		\$ 10,437,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 13,456,919
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			08/27/2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Mark Nitchals		→	515	462-1422	
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/18/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WINTERSET			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,365,245	573,082		339,342	0	0	2,277,669			2,277,669	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,365,245	573,082		339,342	0	0	2,277,669		T01	2,277,669	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,365,245	573,082		339,342	0	0	2,277,669			2,277,669	6
7	TIF revenues			1,016,949				1,016,949		T01	1,016,949	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,462	0	0	0	0	0	5,462	0	T15	5,462	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	28,539	0	0	0	0	0	28,539	0	T19	28,539	13
14	Other local option taxes	0	322,577	0	0	0	0	322,577	0	T09	322,577	14
15	TOTAL OTHER CITY TAXES	34,001	322,577	0	0	0	0	356,578	0		356,578	15
16	Section B - LICENSES AND PERMITS	38,087	0	0	0	0	0	38,087	0	T29	38,087	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,776	202	0	5,410	0	0	7,388	9,538	U20	16,926	18
19	Rents and royalties	0	0	0	0	2,400	0	2,400	0	U40	2,400	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,776	202	0	5,410	2,400	0	9,788	9,538		19,326	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	27,072	0	27,072	0	B50	27,072	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32	FEMA	0	0	0	0	5,625	0	5,625	0		5,625	32
33	Total Federal grants and reimbursements	0	0	0	0	32,697	0	32,697	0		32,697	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		518,241					518,241		C46	518,241	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	7,103	5,500	0	0	0	0	12,603	0	C89	12,603	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	HLSEMD	0	0	0	0	750	0	750	0	C89	750	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	7,103	523,741	0	0	750	0	531,594	0		531,594	60
61												61
62	Local grants and reimbursements											62
63	County contributions	50,504	0	0	0	0	0	50,504	0		50,504	63
64	Library service	736	0	0	0	0	0	736	0	D89	736	64
65	Township contributions	96,822	0	0	0	0	0	96,822	0	D89	96,822	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Payment from Winterset Municipal Utilities	204,000	0	0	10,170	0	0	214,170	0	D89	214,170	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	352,062	0	0	10,170	0	0	362,232	0		362,232	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	359,165	523,741	0	10,170	33,447	0	926,523	0		926,523	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	2,391,134	A91	2,391,134	73
74	Sewer	0	0	0	0	0	0	0	1,156,529	A8Ø	1,156,529	74
75	Electric	0	0	0	0	0	0	0	5,223,296	A92	5,223,296	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	271,501	A81	271,501	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	2,493	0	0	0	0	0	2,493	0	A89	2,493	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	4,486	0	0	0	1,473	0	5,959	0	A44	5,959	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	17,266	0	0	0	0	0	17,266	0	A89	17,266	99
100	Park, recreation, and cultural charges	219,400	0	0	0	0	0	219,400	0	A61	219,400	100
101	Animal control charges	1,258	0	0	0	0	0	1,258	0	A89	1,258	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	244,903	0	0	0	1,473	0	246,376	9,042,460		9,288,836	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	90,351	216	0	90,567	0	U01	90,567	106
107	Section G - MISCELLANEOUS											107
108	Contributions	550	1,107	0	0	0	0	1,657	0	U99	1,657	108
109	Deposits and sales/fuel tax refunds	12,998	0	0	0	0	0	12,998	0	U99	12,998	109
110	Sale of property and merchandise	6,293	0	0	0	0	0	6,293	655	U11	6,948	110
111	Fines	29,144	0	0	0	0	0	29,144	0	U30	29,144	111
112	Internal service charges	51,115	0	0	0	0	0	51,115	0	NR	51,115	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Misc. refunds	908	0	0	0	0	0	908	0		908	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	101,008	1,107	0	0	0	0	102,115	655		102,770	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WINTERSET					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,144,185	1,420,709	1,016,949	445,273	37,536	0	5,064,652	9,052,653		14,117,305	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	5,145,104	NR	5,145,104	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	3,137,880	0	3,137,880	0	A89	3,137,880	126
127	<i>Regular transfers in and interfund loans</i>	0	0		582,667	20,697	0	603,364	0		603,364	127
128	<i>Internal TIF loans and transfers in</i>	0	76,794	0	693,811	0	0	770,605	0		770,605	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	0	76,794	0	1,276,478	3,158,577	0	4,511,849	5,145,104		9,656,953	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,144,185	1,497,503	1,016,949	1,721,751	3,196,113	0	9,576,501	14,197,757		23,774,258	132
133												133
134	Beginning fund balance July 1, 2013	245,120	545,110	16,077	2,156,751	96,280	0	3,059,338	4,258,107		7,317,445	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	2,389,305	2,042,613	1,033,026	3,878,502	3,292,393	0	12,635,839	18,455,864		31,091,703	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	536,633	218,544	0	0	0	0	755,177		E62	755,177	2
3	Purchase of land and equipment	37,503	0	0	0	0	0	37,503		G62	37,503	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	28,234	0	0	0	0	0	28,234		E89	28,234	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	48,286	1,526	0	0	0	0	49,812		E24	49,812	13
14	Purchase of land and equipment	28,549	0	0	0	0	0	28,549		G24	28,549	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	34,477	0	0	0	0	0	34,477		E66	34,477	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	3,703	0	0	0	0	0	3,703		E32	3,703	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	717,385	220,070	0	0	0	0	937,455			937,455	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	497,924	0	0	0	0	497,924		E44	497,924	42
43	Purchase of land and equipment	0	31,303	0	0	0	0	31,303		G44	31,303	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	72,259	0	0	0	0	72,259		E44	72,259	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	22,541	0	0	0	0	22,541		E44	22,541	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	7,635	0	0	0	0	7,635		E81	7,635	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	38,978	0	0	0	0	0	38,978		E01	38,978	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	38,978	631,662	0	0	0	0	670,640			670,640	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	4,500	0	0	0	0	0	4,500		E79	4,500	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,500	0	0	0	0	0	4,500			4,500	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	388,899	98,014	0	0	0	0	486,913		E52	486,913	122
123	Purchase of land and equipment	12,080	0	0	0	0	0	12,080		G52	12,080	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	492,792	65,287	0	0	0	0	558,079		E61	558,079	127
128	Purchase of land and equipment	0	3,860	0	0	0	0	3,860		G61	3,860	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	40,000	0	0	0	0	0	40,000		E03	40,000	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	933,771	167,161	0	0	0	0	1,100,932			1,100,932	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	63,251	0	0	0	0	0	63,251		E89	63,251	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	15,114	0	0	0	0	15,114		E50	15,114	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	960	0	0	0	0	0	960		E29	960	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	219,463	0	0	0	219,463		E89	219,463	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	64,211	15,114	219,463	0	0	0	298,788			298,788	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,970	0	0	0	0	0	8,970		E29	8,970	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	235,823	57,317	0	0	0	0	293,140		E23	293,140	162
163	Purchase of land and equipment	9,595	0	0	0	0	0	9,595		G23	9,595	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	24,993	0	0	0	0	0	24,993		E25	24,993	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	125,294	0	0	0	0	0	125,294		E89	125,294	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	404,675	57,317	0	0	0	0	461,992			461,992	176
177	Section G — DEBT SERVICE	0	0	0	3,787,139	0	0	3,787,139			3,787,139	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,787,139	0	0	3,787,139			3,787,139	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Paving, sidewalk, storm sewer	0	0	0	0	135,691	0	135,691			135,691	184
185	Parks, library, fire	0	0	0	0	153,410	0	153,410			153,410	185
186	Housing rehab	0	0	0	0	27,072	0	27,072			27,072	186
187	Subtotal Regular Capital Projects	0	0	0	0	316,173	0	316,173			316,173	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	316,173	0	316,173			316,173	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,163,520	1,091,324	219,463	3,787,139	316,173	0	7,577,619			7,577,619	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,192,036	E91	1,192,036	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							1,834,925	1,834,925	F91	1,834,925	200
201	Sewer and sewage disposal — Current operation							485,203	485,203	E80	485,203	201
202	Purchase of land and equipment							33,560	33,560	G80	33,560	202
203	Construction							235,975	235,975	F80	235,975	203
204	Electric — Current operation							4,300,676	4,300,676	E92	4,300,676	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							5,623	5,623	F92	5,623	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							267,973	267,973	E81	267,973	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WINTERSET					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								876,314		876,314	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								9,232,285		9,232,285	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,163,520	1,091,324	219,463	3,787,139	316,173	0	7,577,619	9,232,285		16,809,904	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	25,571	347,759		10,630	20,697	0	404,657	198,707		603,364	255
256	Internal TIF loans/repayments and transfers out	0	0	770,605	0	0	0	770,605	0		770,605	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	25,571	347,759	770,605	10,630	20,697	0	1,175,262	198,707		1,373,969	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,189,091	1,439,083	990,068	3,797,769	336,870	0	8,752,881	9,430,992		18,183,873	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								9,024,872		9,024,872	269
270	Total ending fund balance June 30, 2014	200,214	603,530	42,958	80,733	2,955,523	0	3,882,958	9,024,872		12,907,830	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,389,305	2,042,613	1,033,026	3,878,502	3,292,393	0	12,635,839	18,455,864		31,091,703	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WINTERSET

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	2,277,566

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)				
1. Water utility	19U \$ 1,635,000	29U \$ 6,720,000	39U \$ 1,455,000	49U \$ 0	49U \$ 0	49U \$ 6,900,000	49U \$ 0	I91 \$ 66,190				
2. Sewer utility	19U 1,675,000	29U 0	39U 108,000	49U 0	49U 0	49U 1,567,000	49U 0	I89 44,160				
3. Electric utility	19U 2,135,000	29U 0	39U 165,000	49U 0	49U 0	49U 1,970,000	49U 0	I92 72,745				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
10. General Obligation	19U 9,890,000	29U 3,160,000	39U 1,310,000	49U 11,740,000	49U 0	49U 0	49U 0	I89 271,900				
11. Special Assessment	19U 375,000	29U 0	39U 125,000	49U 0	49U 0	49U 0	49U 250,000	I89 17,895				
12. LOST	19U 135,000	29U 0	39U 65,000	49U 70,000	49U 0	49U 0	49U 0	I89 3,844				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Total long-term debt	15,845,000	9,880,000	3,228,000	11,810,000	0	10,437,000	250,000	476,734				

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 269,138,373	x .05 = \$ 13,456,919

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 977,777	\$ 6,294,433	0	5,635,620	12,907,830	
	REMARKS					V98

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